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## PART II—Section 4

### Statutory Rules and Orders issued by the Ministry of Defence

#### MINISTRY OF DEFENCE

*New Delhi, the 4th January 1963*

**S.R.O. 28.**—In pursuance of sub-section (7) of section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Agra, by reason of the acceptance by the Central Government of the resignation of Shri Manohar Subramaniam, Magistrate, 1st Class.

[F. No. 19/10/G/L&C/57/50-G/D(C&L).]

**S.R.O. 29.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that Shri G. C. Jain, Magistrate, 1st Class, has been nominated, as a member of the Cantonment Board, Agra, by the District Magistrate, Agra, in exercise of the powers conferred under section 13(3) (b) *ibid* vice Shri Manohar Subramaniam, Magistrate, 1st Class resigned.

[F. No. 19/10/G/L&C/57/50-G/D(C&L).]

**S.R.O. 30.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Jhansi, by reason of the acceptance by the Central Government of the resignation of Captain Maheshwar Nath.

[F. No. 19/10/G/L&C/56/52-G/D(C&L).]

**S.R.O. 31.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify the nomination of Major R. K. Uppal, as a member of the Cantonment Board, Jhansi, vice Captain Maheshwar Nath resigned.

[F. No. 19/10/G/L&C/56/52-G/D(C&L).]

**S.R.O. 32.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Dehra Dun, by reason of the acceptance by the Central Government of the resignation of Shri R. K. Bhargava, Magistrate, 1st Class

[F. No. 19/31/G/L&C/56] -G/D(C&L).]

**S.R.O. 33.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that Shri O. P. Dube, Magistrate, 1st Class, has been nominated, as a member of the Cantonment Board, Dehra Dun, by the District Magistrate, Dehra Dun, in exercise of the powers conferred under section 13(3) (b) *ibid* vice Shri R. K. Bhargava, Magistrate, 1st Class resigned.

[F. No. 19/31/G/L&C/56] -G/D(C&L).]

K. VENUGOPALAN, Under Secy.

*New Delhi, the 5th January 1963*

**S.R.O. 34.**—In pursuance of clause (e) of rule 188 of the Army Rules, 1954, and in supersession of the notifications of the Government of India in the Ministry of Defence, Nos. 609, dated the 8th April, 1950, SRO 8, dated the 13th January 1951, SRO 210, dated the 12th May, 1951, SRO 240, dated the 25th June, 1955, SRO 399, dated the 29th October 1955 and SRO 176, dated the 25th June 1956, the Central Government hereby declares that it is necessary for officers of the Indian Navy and the Air Force to exercise command over persons subject to the Army Act, 1950 (46 of 1950), who are attached to, or are serving in:—

- (a) Air Force units or Naval Ships or Establishments; or
- (b) Army units commanded by such officers.

[No. 25003]PSI.]

S. DEVANATH, Dy. Secy.

*New Delhi, the 7th January 1963*

**S.R.O. 35.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), and in supersession of notification No. S.R.O. 11, dated the 4th January, 1960, the Cantonment Board, Agra, with the previous sanction of the Central Government, hereby imposes tax on all persons carrying on, within the limits of the Cantonment of Agra, the trades, callings or professions enumerated in the Schedule appended to this notification as per the rates specified in column 3 of the said Schedule and in accordance with the classification given hereunder.

2. Whereas the third Column of the said Schedule specifies 'A' 'B' and 'C' rates, the Classification of such trade, calling or profession shall be determined by the Cantonment Executive Officer and shall remain in force ordinarily for three years. The revision of the classification shall also be done by the Cantonment Executive Officer. The determination or the revision of the classification made by the Cantonment Executive Officer shall be appealable to the Cantonment Board. The said appeal shall be filed within thirty days of the receipt of the bill for the first time.

The basis for the classification of the various trades, callings or professions shall be as under:—

1. Trades, Callings and Professions on which the maximum Tax does not exceed Rs. 25 per Annum—
  - (i) Persons having an income above Rs. 150 P.M. Class 'A'.
  - (ii) Persons having an income between Rs. 100 and Rs. 150 P.M. Class 'B'.
  - (iii) Persons having an income less than Rs. 100 P.M. Class 'C'.
2. Trades, Callings and Professions on which the maximum Tax exceeds Rs. 25 P.A. but does not exceed Rs. 50 P.A.
  - (i) Persons having an income above Rs. 200 P.M. Class 'A'.
  - (ii) Persons having an income between Rs. 150 and Rs. 200 P.M. Class 'B'.
  - (iii) Persons having an income below Rs. 150 P.M. Class 'C'.
3. Trades, Callings and Professions on which the maximum Tax exceeds Rs. 50 but does not exceed Rs. 100 P.A.
  - (i) Persons having an income above Rs. 300 P.M. Class 'A'.
  - (ii) Persons having an income between Rs. 200 P.M. and Rs. 300 P.M. Class 'B'.
  - (iii) Persons having an income below Rs. 200 P.M. Class 'C'.
4. Trades, Callings and Professions on which the maximum Tax exceeds Rs. 100 P.A.
  - (i) Persons having income above Rs. 400 P.M. Class 'A'.
  - (ii) Persons having income between Rs. 350 and Rs. 400 P.M. Class 'B'.
  - (iii) Persons having income below Rs. 300 P.M. Class 'C'.

3. The tax in respect of each trade, Calling or profession shall be payable annually and in advance on the first of April of each year.

Provided that—

- (i) If a person carries on two or more trades, callings or professions in the same premises, he shall be required to pay full tax in respect of the trade, calling or profession on which the highest tax is payable plus 10 per cent of the tax so payable in respect of the other trades, callings or professions; but if a person carries on same or different trades, callings or professions in different premises, he shall have to pay tax separately for each premises according to the rates prescribed in the Schedule and subject to the above condition of carrying on more than one trade, calling or profession in the same premises.
- (ii) If a trade, calling or profession is commenced within the Cantonment limits on or after the 1st of October, of a particular year, then only half of the prescribed tax shall be payable for that year.
- (iii) If a person pays tax for the full year but ceases to carry on the trade, calling or profession before the 1st of October of that year, the Cantonment Executive Officer may, on an application in writing, refund one third of the tax paid by him for such trade, calling or Profession, provided an intimation of the fact that he has ceased to carry on the trade, calling or profession is received by the Cantonment Executive Officer within fifteen days of the date of such ceasing.
- (iv) Every person who starts a new trade, calling or profession shall inform the Cantonment Executive Officer within fifteen days of his starting such trade, calling or profession. If any change in the name of the firm or in the trade, calling or profession is made, then also a like information shall be given to the Cantonment Executive Officer.
- (v) The aggregate amount of tax payable by a person in any one year shall not exceed Rupees two hundred and fifty.

#### SCHEDULE OF RATES

Serial No.	Name of Trades, Callings and Professions	Proposed Tax per annum		
		A.	B.	C.
(1)	(2)	(3)		
		Rs.	Rs.	Rs.
1	Advertising Agent . . . . .		10	
2	Agent of an Insurance Company . . . . .	20	10	5
3	Agent for sale of News Papers & Periodicals . . . . .	10	5	
4	Auctioneer . . . . .	30	15	
5	Automobile Engineer or Private Engineer . . . . .		25	
6	Banker or Financier . . . . .	100	50	
7	Money Lender . . . . .	30	20	
8	Barber not being an Employee . . . . .		1	
9	Black Smith or Tin Smith . . . . .	3	2	
10	Block maker or Photozinc owner . . . . .		6	
11	Bond writer and stamp Vender . . . . .	10	5	
12	Book Binder . . . . .		3	
13	Book seller . . . . .	25	15	
14	Butcher (Mutton, Beef or Pork) . . . . .	10	6	
15	Carpenter, not being an employee . . . . .		3	
16	Clearing Agent and Hundekari . . . . .		10	
17	Chemist and Druggist . . . . .	75	50	30
18	Cloth Merchant, draper or Milliner . . . . .	150	50	15
19	Coach Maker or Motor or Carriage body builder . . . . .	25	10	5
20	Commission Agent or Broker or House Agent . . . . .	20	10	
21	Contractor for Building works or Roads . . . . .	200	100	50
22	Contractor for a Canteen or Mess . . . . .	100	50	25
23	Contractor for Cycle Stand . . . . .	12	7	
24	Contractor for the installation of Electric Supply wiring (Permanent or Temporary) . . . . .		20	

Serial No.	Name of Trades, Callings and Professions	Proposed Tax Per annum.		
		A.	B.	C.
(1)	(2)		(3)	
		Rs.	Rs.	Rs.
25	Supply Contractor for M.E.S., P.W.D., or R.I.A.S.C. or any other Department . . . . .	100	75	30
26	Contractor of Sanitary fittings . . . . .	50	25	
27	Contractor or Sub-Contractor Regimental or Regimental Chowdhari . . . . .	50	25	
28	Contractor not specified elsewhere in this Schedule . . . . .	30	15	
29	Corn Chandler . . . . .		3	
30	Dealer in Aluminium ware, brass, copper . . . . .	20	10	
31	Dealer in arms and ammunition . . . . .	50	20	
32	Dealer in arts and crafts and curies . . . . .	75	50	30
33	Dealer in asbestos roofing . . . . .		50	
34	Dealer in Bamboo or cane articles . . . . .		3	
35	Dealer in Bangles . . . . .		3	
36	Dealer in Batteries for Motor Cars . . . . .		10	
37	Dealer in Beer, liquor, Spirits or wine (country or foreign) . . . . .	100	50	
38	Dealer in Bidies, Cigars, Cigarettes, matches, pan patties, snuf, Tobacco etc. . . . .	10	5	3
39	Shoe merchant having shop . . . . .	50	30	15
40	Dealer in Carpets, Furs or Shawls . . . . .		50	
41	Prop. of Shoe Factory coming under Factory Act . . . . .	25	15	10
42	Dealer in Charcoal only . . . . .	10	6	4
43	Dealer in Charcoal and fire wood . . . . .	15	10	5
44	Dealer in Chutneys, condiments or Pickles . . . . .	5	3	
45	Dealer in Clocks and watches . . . . .	50	30	15
46	Dealer in Bhang and Churse . . . . .	50	30	
47	Dealer in Coffee and Tea . . . . .	10	5	
48	Dealer in coir matting and Dhurries . . . . .		10	
49	Dealer in Coke or steam coal . . . . .	30	20	
50	Dealer in crockery, Cutlery or glassware . . . . .	20	10	
51	Dealer in Corrugated Iron sheets . . . . .	50	30	
52	Dealer in Cycles, Tri-Cycles, or Perambulators or the accessories thereof . . . . .	150	100	75
53	Dealer in Electric goods and Dry Batteries . . . . .	50	30	15
54	Dealer in Fancy goods and toys . . . . .	25	15	10
55	Dealer in Figures and statues . . . . .	50	25	10
56	Dealer in Firewood only . . . . .	10	6	
57	Dealer in Fire works Liccnceable or unliccnceable . . . . .	10	6	
58	Dealer in Fountain Pens . . . . .		5	
59	Dealer in Furniture for sale or hire . . . . .	75	50	15
60	Dealer in grains or grocery or both . . . . .	50	30	15
61	Dealer in green Fodder, hay or straw . . . . .	5	3	
62	Dealer in Hardware . . . . .	30	20	10
63	Dealer in harness and Saddlery including other leather goods . . . . .	15	5	
64	Dealer in Hoslery goods and ready made clothes . . . . .	50	25	10
65	Dealer in Imitation articles . . . . .	10	5	
66	Dealer in Kerosene Oil and non-consumable spirits . . . . .		6	
67	Dealer in knitting wool or yarn . . . . .	20	10	
68	Dealer in locks and keys . . . . .		3	
69	Dealer in Motor Cars, Motor Lorries, Motor Cycles or accessories thereof . . . . .		200	
70	Dealer in gramophones and Medical Instruments and accessories other than Radios and accessories . . . . .	25	15	
71	Dealer in oilmen stores and provisions . . . . .	35	25	15
72	Dealer in Paints and Distemper . . . . .	10	5	
73	Dealer in Phenyle . . . . .		4	
74	Dealer in Picture and Maps . . . . .		3	
75	Dealer in ply-wood . . . . .	35	20	
76	Dealer in Radio sets and accessories thereof . . . . .	50	30	
77	Dealer in Rain Coats, cum Boots or Umbrellas . . . . .		5	
78	Dealer in Ropes . . . . .		2	

Serial No.	Name of Trades, Calling and Professions	Proposed Tax per annum.		
		A.	B.	C.
(1)	(2)	(3)		
		Rs.	Rs.	Rs.
79	Dealer in Rubber goods . . . . .		3	
80	Dealer in Sanitary Fittings . . . . .	30	20	
81	Dealer in second hand articles . . . . .	15	10	
82	Dealer in seeds and plants . . . . .		5	
83	Dealer in sewing Machines . . . . .	50	30	
84	Dealer in sports goods and accessories thereof . . . . .	40	25	15
85	Dealer in Sweet oil . . . . .		5	
86	Dealer in Syrup . . . . .		6	
87	Dealer in Torches . . . . .		6	
88	Dealer in Type-writers . . . . .	50	30	
89	Dentist . . . . .		5	
90	Dispensing chemist . . . . .		20	
91	Distributing Agent . . . . .		20	
92	Draftsman . . . . .	10	5	
93	Dyer . . . . .		3	
94	Dealer in Tractors . . . . .		250	
95	Electric plator . . . . .	10	5	
96	Fortune Teller . . . . .		5	
97	Frame Maker . . . . .		3	
98	General Merchant . . . . .	50	20	10
99	Dealer in limitation Jewellery or Jeweller . . . . .	150	75	
100	Goldsmith or silversmith . . . . .	10	5	
101	Sharaf . . . . .	50	25	15
102	Hakim and Homoeopathic Doctor . . . . .	10	6	
103	Hirer of Cycles for 20 or less cycles . . . . .		6	
104	Hirer of Cycles for 21 or over . . . . .		15	
105	Hirer of Sewing Machines . . . . .		10	
106	Income Tax Expert (Chartered Accountant or other) . . . . .	50	25	
107	Juggler or Conjurer . . . . .		3	
108	Keeper of milch animals for profit . . . . .	10	5	3
109	Keeper of milch animals for profit for 10 or over . . . . .	20	10	
110	Keeper of a Bar . . . . .	75	50	
111	Keeper of a Billard Saloon . . . . .		20	
112	Keeper of a Cafe, Restaurant or Eating House . . . . .	150	50	10
113	Keeper of Flower shop . . . . .		3	
114	Keeper of Milk Bar . . . . .	20	10	
115	Keeper of Petrol Pump . . . . .		75	
116	Keeper of Shaving or Hair Cutting Saloon . . . . .	10	5	3
117	Keeper of Tea and Coffee shop . . . . .	10	5	3
118	Dry Cleaner . . . . .	30	20	
119	Legal Practitioner . . . . .	50	30	15
120	Maker and seller of Bread Biscuits or cakes . . . . .	30	20	5
121	Maker of Bread Biscuits or cakes outside Cantt. limits but supplying or selling his stuff within the Cantonment limits . . . . .		50	
122	Maker and seller of Bread only . . . . .	15	10	
123	Maker and seller of Boxes and Trunks . . . . .	15	7	
124	Maker and seller of Caps and Hats . . . . .			5
125	Maker and seller of Ghee or dealer in Vanaspati Ghee or Dalda . . . . .	20	10	
126	Maker and seller of pictures and picture frames . . . . .	10	5	
127	Maker and seller of soap . . . . .	10	5	
128	Maker and seller of sweetmeats . . . . .	30	20	7
129	Manufacturer and seller of Aerated Water or ice or both . . . . .	50	30	20
130	Manufacturer of Aerated water or ice or both outside Cantt. limits but supplying or selling his stuff within the Cantt. limits . . . . .			75
131	Manufacturer or seller of Bides . . . . .			5
132	Manufacturer or maker of goods outside Cantt. limits but supplying or selling his stuff within Cantonment limits (other than ice, ice cream, Aerated Water, Dairy and Bakery products) . . . . .	10	6	
133	Manufacturer and seller of fruit juices or essence or syrup . . . . .	15	8	

Serial No.	Name of Trades, Calling and Professions	Proposed Tax Per Annum.		
		A.	B.	C.
(1)	(2)		(3)	
		Rs.	Rs.	Rs.
134	Manufacturer and seller of ice-cream or ice-fruit or both	30	20	
135	Manufacturer and seller of Oil (Produced by power)			25
136	Manufacturer of Ice-Cream or ice-fruit or both outside cantt. limits but supplying or selling his stuff within Cantonment limits			75
137	Manufacturer and seller of oil (Manufactured without power)			10
138	Manufacturer and seller of metal works	15	10	5
139	Manufacturer of Mechanical or Electrical apparatus or small scientific tools or other instruments	50	30	20
140	Medical Practitioner	75	50	25
141	Owner of 2 or less motor taxi Cabs.		50	
142	Owner of 2 or more motor taxi Cabs.		75	
143	Owner of Rickshaws or Tongas Plying for hire (between 4 and 10)	20	10	
144	Owner of Rickshaws or Tongas Plying for hire (above 10)	30	15	
145	Petition or letter writer		2	
146	Photographer and dealer in Photographic goods	20	12	
147	Plumber	20	10	5
148	Printer and Stationer	50	30	
149	Proprietor or Director of Cinema, Theatre or Circus or amusement parks giving performances for more than 15 days during a year (except for charitable performances)		150	
150	Proprietor or Director of Cinema, theatre, or Circus or amusement parks giving performances for not more than 15 days in a year		50	
151	Proprietor or Manager of Electric Supply Co.		250	
152	Proprietor of Boarding and Lodging House	250	100	50
153	Proprietor of Dairy (Milk and Butter) situated outside the Cantt. limits but supplying or selling his stuff within the Cantt. limits	75	50	
154	Proprietor of Brass or Metal Factory	20	10	
155	Proprietor of Welding Workshop or Lathe machines	50	30	20
156	Proprietor of Flour Mill	15	10	5
157	Proprietor of Embroidery Shop		10	
158	Proprietor of repairing workshop	75	50	30
159	Proprietor of Tailoring Shop having 3 machines or under	15	10	5
160	Proprietor of Tailoring shop having 4 machines or over	30	20	
161	Repairer of Boots and Shoes having shop	25	10	
162	Repairer of Clocks and watches	10	5	
163	Repairer of Cycles, sewing Machine and gramophones	20	10	5
164	Repairer of Fountain pens, Typewriters etc.	5	3	
165	Repairer of Locks and Umbrellas		3	
166	Repairer of Motor Cycles	50	30	15
167	Repairer of Musical instruments	10	5	
168	Launderer having Laundry shop	10	5	
169	Sharpner of knives, scissors etc.		3	
170	Vendor of aerated or other portable water of ice cream or both	5	2	
171	Vendor of Butter	10	6	
172	Vendor of Bread, Biscuits or cakes	10	6	
173	Vendor of Drugs and medicines	10	6	
174	Vendor of Eggs, Fish Game or Poultry	10	6	
175	Vendor of Fruits or vegetables	10	7	3
176	Vendor of Ghce	10	6	
177	Vendor of Ice		3	
178	Vendor of Milk	5	3	
179	Veternary Surgeon		10	
180	Vulcanizer		5	

Serial No.	Name of Trades, Calling and Professions	Proposed Tax per annum		
		A.	B.	C.
(1)	(2)	(3)		
		Rs.	Rs.	Rs.
181	Wireman not being an employee	10	5	
182	Typewriting Institute and Radio-Television, Telegraphy Institute	50	30	
183	Any other Trade, Calling or Profession not mentioned above	30	20	10

[F. 53/4/G/L & C 62.]

**S.R.O. 36.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Khas Yol, by reason of the acceptance by the Central Government of the resignation of Shri Pritam Singh, P.C.S., Magistrate, 1st Class.

[F. No. 19/17/G/L&C/56/67-G/D(C&L).]

**S.R.O. 37.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that Shri Ujagar Singh Kohli, Magistrate, 1st Class, has been nominated, as a member of the Cantonment Board, Khas Yol, by the District Magistrate, Kangra, in exercise of the powers conferred under Section 13(3) (b) *ibid* vice Shri Pritam Singh, P.C.S., Magistrate, 1st Class resigned.

[F. No. 19/17/G/L&C/56/67-G/D(C&L).]

*New Delhi, the 9th January 1963*

**S.R.O. 38.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Nasirabad, by reason of the acceptance by the Central Government of the resignation of Shri R. V. Sontake, S.D.O. and S.D.M., Ajmer.

[F. No. 19/16/G/L&C/56/91-G/D(C&L).]

**S.R.O. 39.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that Shri Ashim Chatterji, S.D.O. and S.D.M. Ajmer, has been nominated, as a member of the Cantonment Board, Nasirabad, by the District Magistrate, Ajmer, in exercise of the powers conferred under section 13(3) (b) *ibid* vice Shri R. V. Sontake, S.D.O. and S.D.M. Ajmer resigned

[F. No. 19/16/G/L&C/56/91-G/D(C&L).]

**S.R.O. 40.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify that a vacancy has occurred in the Cantonment Board, Ambala, by reason of the acceptance by the Central Government of the resignation of Lt. Col. A. D. Papneja.

[F. No. 19/1/G/L&C/56/93-G/D(C&L).]

**S.R.O. 41.**—In pursuance of sub-section (7) of Section 13 of the Cantonments Act, 1924 (2 of 1924), the Central Government is pleased to notify the nomination of Lt. Col. Rama Krishna, as a member of the Cantonment Board, Ambala vice Lt. Col. A. D. Papneja resigned.

[F. No. 19/1/G/L&C/56/93-G/D(C&L).]

K. VENUGOPALAN, Under Secy.

